

Welcome to Appeals Podcast Series

Ex Parte: Understanding a key step in Appeals' review of your case

Podcast Script

If you are thinking about asking for a meeting with an Appeals employee to talk about your tax dispute, rest assured that Appeals vigorously protects your right to a “fresh and independent look” at your case. Since 1927, our mission to resolve tax disputes fairly and impartially has not changed.

In 1998, Congress passed certain laws that added to the protection of our independent review of tax disputes. As Appeals considers your case, you might hear the term “ex parte communications”. Here’s what it means to you: There will be no conversations between the Appeals employee assigned to your case and the IRS office that originally worked your case about the strengths or weaknesses of your case without you being invited to join the conversation.

You begin the Appeals process by requesting your case be sent to Appeals. This request must go to the part of the IRS that originally worked your case. Once in Appeals, the

Appeals employee will be assigned your case and will work with you toward a fair resolution.

If, during the Appeals process, there is a need for Appeals to talk about the strengths and weaknesses of your case with the part of the IRS that originally worked your case, the ex parte rules require Appeals to provide you or your representative with the opportunity to join the conversation.

This law is about protecting Appeals' independence and your right to a fair and impartial review of your tax dispute.

However, there are exceptions to this law. For example, if Appeals needs to talk to the part of the IRS that worked your case about administrative or procedural matters, we can do so without first inviting you or your tax representative to join the conversation.

Once your case is assigned to an Appeals employee, feel free to contact this employee about your concerns or questions about this law that protects Appeals' independence and your right to a fair and impartial review of your tax dispute.

We look forward to working with you in resolving your tax disputes through a fair and independent review. For more

information or resources about Appeals, please visit our website www.irs.gov/appeals.